AN ORDINANCE OF THE LORDS and COMMONS Assembled in PARLIAMENT, FOR Mitigation of the EXCISE UPON Strong-Waters.

Die Jovis, 26 Septem. 1644.

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An Ordninace of the Lords and Commons assembled in PARLIAMENT, for Mitigation of the *Excise* upon *Strong-Waters.*

WHereas by Ordinance of Parliament, dated the eleventh of *Setember*, *Anno* 1643. there is eight pence upon every Gallon laid by way of *Excise* upon all Strong-Waters, and *Aqua vitæ*, imported, or to be imported, or made or distilled within the Realm of *England*, Dominion of *Wales*, or Town of *Barwick*, to be paid by the first Buyer, or Maker, or Distiller respectively; which sum of eight pence upon the Gallon, being raised upon the Strong-Waters, and *Aqua vitæ*, made within the Kingdom, is found to have something in-

termitted Trade in that Commodity within the Kingdom. And foraſmuch as by the ſaid Ordinance of the eleventh of *September*, 1643. there was no proviſion made for the levying of Exciſe, upon all Spirits imported, whereby the true intent of the ſaid Ordinance might be avoided. Be it ordained by the Lords and Commons aſſembled in Parliament, and by Authority of the ſame, for the incouragement of the Maker and Diſtiller of Strong-Waters, and for the better receipt of the Exciſe upon this commodity, that all *Aquæ vitæ*, or Strong-Waters made in the Kingdom of *England*, Dominion of *Wales*, or Town or Port of *Barwick*, do pay two pence upon every Gallon by way of Exciſe, and ſo after that rate, for a greater or leſſer quantity, to be paid by the firſt Maker thereof.

That all Spirits made of *French* or *Spaniſh* Wines, commonly called Brand-Wine, imported, do pay two pence upon every Gallon Exciſe, and ſo after that rate for a greater or leſſer quantity, to be paid by the firſt Buyer, from the ſaid Importer: That

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all Strong-Waters perfectly made whatſoever, imported from beyond the Seas, ſhall pay eight pence upon every Gallon Exciſe, to be paid by the firſt Buyer from the ſaid Importer.

That for ſuch forrain Spirits as aforeſaid, as any Diſtiller ſhall uſe and make into perfect Strong-Waters, that ſuch Maker or Diſtiller ſhall pay onely one peny upon every Gallon more, it firſt appearing unto the Commiſſioners of Exciſe, or their Deputies, in the ſeverall Offices reſpectively, by ſufficient teſtimony, that the two pence aforeſaid was duly paid at the firſt ſale thereof as Spirits.

That for all *Aqua vitæ*, or Strong-Waters, made in the Kingdom, which ſhall be again exported for any parts beyond the Seas, or out of the Realm of *England*, *&c.* Whether into Plantations or other whatſoever, having firſt paid the ſeverall Exciſes before mentioned; The Commiſſioners of Exciſe for the time being, or their Deputies, unto whom the ſeverall Exciſes have been paid as aforeſaid, being ſufficiently ſatisfied

therein as aforesaid, shall, and may allow and repay, the severall Excises aforesaid, except onely the one peny laid upon forrain Spirits, made here into perfect Strong-Waters. Provided alwayes, that all Spirits, both forrain and domestick, that shall fraudulently be sold by any person or persons, to Chapmen or others, to retail in kinde, instead of *Aqua vitæ* or Strong-Waters, before the same be re-distilled and made into perfect *Aqua vitæ* or Strong-Waters, shall pay for every Gallon, so sold after the rate of eight pence *per* Gallon Excise.

And provided alwayes, that no Distillers, or other Dealers in Spirits, *Aqua vitæ*, or Strong-Waters as aforesaid, shall have any benefit of the rates or abatements aforesaid, but onely such as shall cleer the Excise according to the said severall rates, for all Spirits, *Aqua vitæ*, and Strong-Waters, made, bought, or sold respectively since the eleventh of *September*, 1643. by such testimony as shall satisfie the Commissioners, or their Deputies, by an accompt under their hands, to be brought in within

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one moneth after the date hereof: But to pay *Exciſe*, and to be proceeded againſt without favour, according as is expreſſed in the ſaid Ordinance of the eleventh of *Siptember*, in this behalf.

Hen. Elſynge, Cler. Parl. D. Com.

Die Veneris, 6. *Decemb.* 1644.

An Ordinance of the Lords and Commons assembled in Parliament, for continuance of the Exciſe and New-Impoſt upon Fleſh-Victuals and Salt, for one whole yeer longer; To commence the ninth of *January*. 1644.

BE it Ordained by the Lords and Commons in Parliament aſſembled, That *John Towſe*, *Thomas Foot*, *John Kendrick*, *Thomas Cullum* and *Simon Edmonds*, Eſquires, and Aldermen of the Citie of *London*; *John Lamot* and *Edward Claxton*, of the Citie of *London*, Eſquires, the preſent Commiſſioners of the *Exciſe* and *New-Impoſt*, in and thorow the whole Kingdom of *England*, Dominion of *Wales*, and Town of *Barwick*, ſhall, and may do and execute all and every the Clauſes, Articles, and other thing or things, Ordained, Mentioned and Contained in the Ordinance of both Houſes of Parliament, bearing date the ninth of *January*, 1643.

1643. touching the *Exciſe* of Fleſh-Victuals and Salt: As alſo the Ordinance dated the third of *Auguſt*, 1644. entituled, *An Ordinance Declaratory, for the better Regulating and Levying of the Exciſe of Fleſh, within the Cities of* London *and* Weſtminſter, *Suburbs and Lines of Communication.* Which ſaid two Ordinances are hereby Ordained to ſtand in force, and be managed by the ſaid Commiſſioners, for one yeer next enſuing the ninth of *January*, 1644. to all Intents and Purpoſes whatſoever; who ſhall receive the like allowance of ſix pence in every pound, for the Receipt. And be it further Ordained, That as well all and every the ſaid Commiſſioners, Deputies and other their Officers, as all and every other perſon and perſons which ſhall do any thing in execution or performance of this preſent Ordinance, ſhall be therein from time to time protected, and ſaved harmleſſe, by the Power and Authority of both Houſes of Parliament.

Joh. Brown, Cler. Parliamentorum.

FINIS.